

SIKKIM



GOVERNMENT

GAZETTE

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**GOVERNMENT OF SIKKIM
COMMERCIAL TAXES DIVISION
FINANCE DEPARTMENT
GANGTOK**

No. 70/2020-GST/SIKKIM

Date: 30th September, 2020

NOTIFICATION

In exercise of the powers conferred by sub-rule (4) of rule 48 of the Sikkim Goods and Services Tax Rules, 2017, the Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Sikkim, Finance Department, No. 13/2020 – State Tax, dated the 21st March, 2020, namely:-

In the said notification, in the first paragraph, -

- (i) for the words “a financial year”, the words and figures “any preceding financial year from 2017-18 onwards” shall be substituted;
- (ii) after the words “goods or services or both to a registered person”, the words “or for exports” shall be inserted.

[F. No. GOS/2009-2010/16-1C (9) VOL-II]

**Jigme Dorjee Bhutia
Secretary
Commercial Taxes Division
Finance Department**